

Research St. Joseph's – Hamilton (RSJ-H)		Pages 1 of 2	Number 003-RSJ-H
Policy Title RSJ-H Eligible Activities		Date 25 November 2024	
Supersedes 19 January 2015	Cross Reference	Issuing Authority RSJ-H Board of Directors	
<input checked="" type="checkbox"/> Charlton Campus	<input checked="" type="checkbox"/> West 5th Campus	<input checked="" type="checkbox"/> King Campus	

Position responsible for developing and maintaining the policy: RSJ-H Scientific Director

1.0 PURPOSE and GOALS DESCRIPTION

As a Canada Revenue Agency (CRA) designated Scientific Research and Experimental Development (SR&ED) tax credit eligible institution, Research St. Joseph's - Hamilton (RSJ-H) is responsible for ensuring that all research and innovation activity undertaken by RSJ-H meets the criteria of SR&ED eligibility. The purpose of this policy is to outline the responsibilities of all RSJ-H Affiliates.

2.0 DEFINITIONS

Systematic Investigation or Search - in the definition of SR&ED is an approach that includes defining a problem, advancing a hypothesis towards resolving that problem, planning and testing the hypothesis by experiment or analysis, and developing logical conclusions based on the results.

Basic Research – work undertaken for the advancement of scientific knowledge without a specific practical application in view.

Applied Research – work undertaken for the advancement of scientific knowledge with a specific practical application in view.

Experimental Development – work undertaken for the purpose of achieving technological advancement for the purpose of creating new, or improving existing, materials, devices, products or processes, including incremental improvements.

RSJ-H Affiliate – an individual affiliated with RSJ-H as per policy 002-RSJ-H Affiliation with Research St. Joseph's – Hamilton.

3.0 POLICY

All research and innovation activities undertaken by RSJ-H must be eligible SR&ED activities. The Canada Revenue Agency defines SR&ED eligibility as showing (1) the work is conducted for the advancement of scientific knowledge or for the purpose of achieving a technological advancement and (2) the work is a Systematic Investigation or Search that is carried out in a field of science or technology by means of experiment or analysis and that is (a) Basic Research, (b) Applied Research, or (c) Experimental Development.

RSJ-H Affiliates are responsible for ensuring that all research and innovation activities conducted under the authority of RSJ-H shall be SR&ED eligible as defined by the Canada Revenue Agency.

These Research St. Joseph's - Hamilton policies are **CONTROLLED** documents as are all management system files on the intranet. Any documents appearing in paper form are not controlled and should **ALWAYS** be checked against the intranet version (electronic version) prior to use.

All activities conducted under the authority of RSJ-H will be continually evaluated through various intersection with research administration to ensure they are and remain SR&ED eligible, as defined by the Canada Revenue Agency. The Scientific Director shall have the authority to prevent the initiation of or terminate any activity that is deemed not to be SR&ED eligible as defined by the Canada Revenue Agency.

4.0 REFERENCES

External References:

Scientific Research and Experimental Development Eligibility:

[What work is eligible - Scientific Research and Experimental Development \(SR&ED\) tax incentives - Canada.ca](#)

Scientific Research and Experimental Development Glossary:

[SR&ED Glossary - Canada.ca](#)